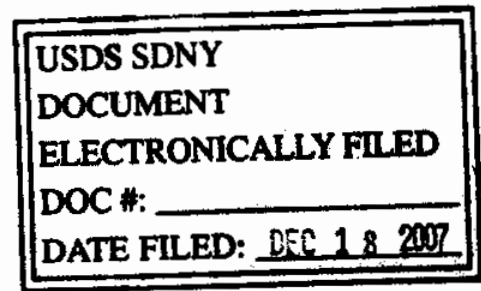


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 Tubing North America, LLC*

**UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re:	: Chapter 11
	: :
DANA CORPORATION, <i>et al.</i> ,	: Bankruptcy Case No.: 06-10354 (BRL)
	: :
Debtors.	: (Jointly Administered)
-----X	
HYDRO ALUMINUM PRECISION	: :
TUBING NORTH AMERICA, LLC,	: :
	: :
Appellant,	: District Court Case No.: 07-cv-05460-PAC
	: :
v.	: :
	: :
DANA CORPORATION, <i>et al.</i> ,	: :
	: :
Appellee.	: :
-----X	

NOTICE OF WITHDRAWAL OF APPEAL

PLEASE TAKE NOTICE:

Pursuant to the terms of the settlement described in the *Notice of Settlement of Claims and Related Matters with Hydro Aluminum Precision Tubing North America, LLC and its*

Assignee SPCP Group, LLC [Bankr. Ct. Docket No. 7226] (the "*Notice of Settlement*") filed by the above-captioned debtors with the United States Bankruptcy Court for the Southern District of New York on November 28, 2007 and the consideration to be received with respect thereto, and no objections having been filed as of December 13, 2007 at 4:00 p.m. to such Notice of Settlement, Hydro Aluminum Precision Tubing North America, LLC hereby withdraws its appeal of the *Memorandum Decision Regarding Reclamation Claims under Section 546(c) of the BAPCPA* entered April 19, 2007 by the Honorable Burton R. Lifland of the United States Bankruptcy Court for the Southern District of New York and Order related thereto entered April 25, 2007. *Case Closed.*

Dated: New York, New York
December 18, 2007

HAHN & HESSEN LLP

/s/ Mark T. Power

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SO ORDERED: DEC 18 2007


**HON. PAULA A. CROTTY
UNITED STATES DISTRICT JUDGE**